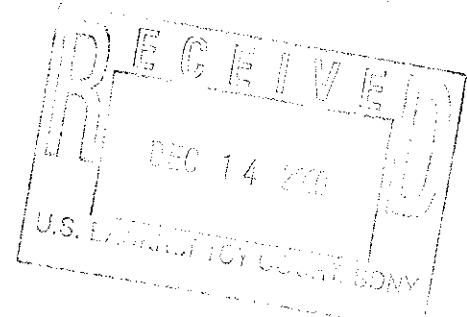


December 13, 2010

Clerk of the United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004

Irving H Picard, Trustee
C/o Bunker & Hostetler LLP
Att: Claims Department
45 Rockefeller Plaza
New York, NY 10111



Re: Corey and Linda Platzner
Claim No. 013520
The Platzner Organization LLC
Claim No. 013521

Gentlemen:

Receipt of your determination regarding the above claim numbers dated November 19, 2010 is acknowledged. Please be advised that the claimants herein disagree and reject your determination and a hearing is requested.

The claimants herein intend to retain counsel to protect our rights and claims and further reserve any rights to any discovery relative to these claims and other legal remedies or procedures to which we are entitled to under the law.

Very truly yours,

Corey J. Platzner

Linda Platzner

The Platzner Organization

By:

Corey J. Platzner

Cc: Vincent P. D'Andrea
William T. Barbera



PLATZNER INTERNATIONAL GROUP, LTD.

Real Estate Extraordinaire

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